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**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

**EUGENE R. WEDOFF,
BANKRUPTCY JUDGE**

In re:

CANOPY FINANCIAL, INC.

Debtor.

Case No. 09 B 44943

Chapter 7

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER ALLOWING JENNER
& BLOCK LLP, SPECIAL COUNSEL FOR CHAPTER 7 TRUSTEE GUS A. PALOIAN, INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED: **\$504,689.00**
TOTAL FEES REDUCED: **\$26,066.50**
TOTAL FEES ALLOWED: **\$478,622.50**

TOTAL COSTS REQUESTED: **\$6,387.20**
TOTAL COSTS REDUCED: **\$1,235.18**
TOTAL COSTS ALLOWED: **\$5,152.02**

TOTAL FEES AND COSTS ALLOWED: \$483,774.52

The attached time and expense entries are marked to indicate those disallowed in whole or in part. The basis for each disallowance is disclosed by the numerical notation that appears on the right side of each underlined entry. The numerical notations refer to the enumerated paragraphs below.

(1) Improper Allocation of Professional Resources

The Court denies the allowance in part of compensation for the following task since a professional with a lower level of skill and experience or a paraprofessional could have performed the task. *In re Pettibone*, 74 B.R. 293, 303 (Bankr. N.D. Ill. 1987) ("Senior partner rates will be paid only for work that warrants the attention of a senior partner. A senior partner who spends time reviewing documents or doing research a beginning associate could do will be paid at a rate of a beginning associate. [Citation omitted]. Similarly, non-legal work performed by a lawyer which could have been performed by less costly non-legal employees should command a lesser rate."); *In re Wildman*, 72 B.R. 700, 710 (Bankr. N.D. Ill. 1987) (same); *In re Alberto*, 121 B.R. 531, 535 (Bankr. N.D. Ill. 1990) (determining use of partner appropriate where attendant complex legal issues warrant highly experienced practitioner).

(2) Unreasonable Time

The Court denies the allowance in part of compensation for the following task since the professional or paraprofessional expended an unreasonable amount of time on this task in light of the nature of the task, the experience and knowledge of the professional performing the task, and the amount of time previously expended by the professional or another on the task. *In re Pettibone*, 74 B.R. 293, 306 (Bankr. N.D. Ill. 1987) ("The Court will determine what is the reasonable amount of time an attorney should have to spend on a given project... An attorney should not be rewarded for inefficiency. Similarly, attorneys will not be fully compensated for spending an unreasonable number of hours on activities of little benefit to the estate."); *In re Wildman*, 72 B.R. 700, 713 (Bankr. N.D. Ill. 1987) (same).

As to the time devoted to the preparation of the fee application itself, the Court denies the allowance of compensation that is disproportionate to the total hours in the main case. *In re Wildman*, 72 B.R. 700, 711 (Bankr. N.D. Ill. 1987) ("In the absence of unusual circumstances, the hours allowed by this Court for preparing and litigating the attorney fee application should not exceed three percent of the total hours in the main case."); *In re Spanjer Bros., Inc.*, 203 B.R. 85, 93 (Bankr. N.D. Ill. 1996) (compensation limited to 5%). See also *In re Pettibone Corp.*, 74 B.R. 293, 304 (Bankr. N.D. Ill. 1987) (citing *Coulter v. State of Tennessee*, 805 F.2d 146, 151 (6th Cir.

1986) (in non-bankruptcy cases, compensation for preparation and litigation of fee petitions limited to 3-5% of the hours of the main case)).

(3) Reimbursement Limited to Actual, Necessary Expenses

The Court denies the allowance of reimbursement for expenses that were not actually and necessarily incurred by the applicant. *See* 11 U.S.C. §§ 330(a)(1)(B) & 331. The fee application fails to demonstrate that the requested expenses for photocopies or facsimiles (or both) were actual out-of-pocket disbursements and that the quoted rates were necessary in light of prevailing (and lower) commercial rates. In the absence of such proof, the Court will allow reimbursement of photocopy expenses at a rate of \$.10 per page in accordance with prevailing commercial rates and will not allow expenses for facsimiles.

(4) Insufficient Description

The Court denies the allowance of compensation for the following task since the description of the time entry fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) ("A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted] Records which give no explanation of the activities performed are not compensable."); *In re Wildman*, 72 B.R. 700, 708-9 (Bankr. N.D. Ill. 1987) (same).

(7) Lumping

The Court may impose a ten percent penalty for "lumping." *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) ("Applicants may not circumvent the minimum time requirement or any of the requirements of detail by "lumping" a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.").

(11) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. *See In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

(12) Clerical Work Not Compensable

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). *See also In re Chellino*, 209 B.R. 106, 114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

Dated: June 20, 2010


Eugene R. Wedoff
United States Bankruptcy Judge

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1/14/10	VEL	.20	Emails re WARN Act and 401(k) investigation.	150.00
1/14/10	CJR	.50	Reviewed and prepared e-mails re Illinois Dept. of Labor WARN Act investigation (.2); reviewed DOL message re 401(k) investigation (.1); reviewed and prepared e-mails re same (.2).	275.00
1/15/10	VEL	.20	Prepared email for J. Ditelberg re IDOL correspondence.	150.00
1/15/10	CJR	.20	Reviewed and prepared e-mails to and from V. Lazar re Illinois Dept. of Labor WARN Act investigation materials.	110.00
1/19/10	MHM	1.10	Updated log of returned mail. (12)	-302.50 302.50
1/20/10	MHM	1.10	Reviewed and indexed misdirected mail. (12)	-302.50 302.50
1/20/10	CJR	.30	Reviewed and prepared messages to and from K. Harner at U.S. Dept. of Labor re 401(k) investigation (.1); reviewed and prepared e-mails to and from V. Lazar re same (.1); telephone conferences with J. Ditelberg at Seyfarth re same (.1).	165.00
1/21/10	VEL	.20	Email with R. Angart re status of tax return request and follow up with S. Meir re same.	150.00
1/21/10	MHM	.60	Reviewed files and prepared certificate of service for notice of bankruptcy.	165.00
1/21/10	SZM	.40	Followed up on IRS document requests.	240.00
1/22/10	DAL	.30	Filed correspondence. (12)	-48.00 48.00
1/26/10	MMH	.40	Conferred with V. Lazar re 341 and coordinated preparation of materials (.3); telephone conference with lessor (.1).	218.00
1/26/10	DAL	.20	Filed correspondence. (12)	-32.00 32.00
1/28/10	VEL	.20	Emails re budget. (4)	-150.00 150.00
2/03/10	MHM	.90	Reviewed returned mail and researched updates to matrix.	247.50
2/04/10	VEL	.20	Telephone conference with G. Paloian re case status.	150.00

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2/08/10	MHM	1.40	Reviewed and researched address information for returned notices.	385.00
2/16/10	VEL	.10	Emails re bad EIN for Canopy. (4)	-75.00 75.00
2/16/10	SZM	1.30	Followed up on tax return copy requests (.5); <u>numerous</u> emails and calls re same (.8). (4)	-480 780.00
2/16/10	MLW	.80	Telephone conference with B. Mikulencak re Canopy Financial, LLC corporation name change, qualification States and FEIN assignment (.2); researched same (.2); telephone conference with CT Corporation re same (.2); office conference with B. Mikulencak re same (.2).	220.00
2/17/10	VEL	.20	Email with R. Angart re tax letter and request.	150.00
2/17/10	SZM	.30	Telephone call with Seyfarth re tax return issues.	180.00
2/18/10	VEL	.30	Email to C. Robertson re coordination and email server issues.	225.00
3/03/10	VEL	.30	Telephone conference with G. Paloian re coordination of discovery, proceeding with complaint and related matters.	225.00
3/03/10	MHM	1.90	Reviewed returned bar date notices, indexed and researched forwarding information.	522.50
3/04/10	VEL	.20	Telephone conference with R. Angart re website and proofs of claim.	150.00
3/05/10	MXP	.80	Worked on mailing of notice fixing time for filing claims.	136.00
3/09/10	VEL	.20	Reviewed California request for admin claim.	150.00
3/10/10	VEL	.20	Voice mail for J. Switzer re status and update on case.	150.00
3/11/10	VEL	.30	Telephone conference with J. Switzer re status of case and coordination of efforts.	225.00
3/19/10	VEL	.20	Reviewed proofs of claim and forwarded same for filing.	150.00
4/18/10	MRP	.10	Reviewed email from B. Angart regarding tax issues.	54.50
4/18/10	PSJ	.10	Reviewed email re California State taxes for V. Kashyap and L. Doffo.	32.50

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1/12/10	PSJ	5.70	Conferred with M. Pinciak-Madden re response to J. Blackburn's motion to modify asset freeze order (.2); retrieved Rule 2004 application (.1); revised response to J. Blackburn's motion to modify asset freeze order re including M. Pinciak-Madden's comments (2.5); sent M. Pinciak-Madden emails re above response (.3); read emails re aforementioned response (.2); read email from D. Click re passengers on NetJets invoices (.1); reviewed spreadsheet from D. Click re specific transfers by J. Blackburn to different vendors and his personal bank accounts (.3); read emails re complaints against insiders (.1); reviewed documents from Putnam Leasing re J. Blackburn (.1); checked docket in freeze case re determining whether SEC filed a response to J. Blackburn's motion to modify asset freeze order (.1); emailed M. Pinciak-Madden re SEC docket (.1); revised response to J. Blackburn's motion to modify asset freeze order re including V. Lazar's comments (1.5); reviewed email re J. Blackburn's ownership in a farm and horses (.1).	1,852.50
1/13/10	VEL	.50	Prepared rewrite of introduction to opposition to asset freeze modification motion.	375.00
1/13/10	VEL	.30	Telephone conference with G. Paloian re timing for bringing claim against Jeremy and Tony, and investigation of claims and focus on third party claims.	225.00
1/13/10	PSJ	2.80	Emailed M. Pinciak-Madden re revised response to J. Blackburn's motion to modify asset freeze order (.1); sent emails re freeze docket (.1); worked with M. Pinciak-Madden to revise aforementioned response and prepared response for filing with exhibits (2.0); conferred with Docketing re filing an appearance (.1); emailed G. Paloian re exhibits from response (.1); conferred with M. Yokovich re scanning exhibits (.1); reviewed emails re J. Blackburn's ownership of Arabian Horses (.1); read emails re freeze docket (.1); read emails re filing an appearance in freeze case (.1).	910.00 -32.50

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1/25/10	PSJ	8.90	Read emails re complaint against A. Banas and J. Blackburn, luxury car dealers, high-level analysis of Canopy 2008 operating bank accounts, preliminary injunction documents, and the hard drives of several Canopy employees (.3); <u>sent emails re complaint and preliminary injunction documents (.1)</u> ; revised complaint against A. Banas and J. Blackburn (1.0); drafted motion for preliminary injunction against A. Banas, memorandum in support of motion, and notice of motion (6.5); conducted research for motion (1.0); motion (6.5); conducted research for motion (1.0).	2,892.50 32.50
1/26/10	CCD	1.20	Reviewed A&M spreadsheets (.5); emailed with V. Lazar et al. re insurance claim issues, strategy and planning (.3); reviewed Hartford counsel correspondence (.2); emailed with client team re same (.2).	780.00
1/26/10	MRP	8.40	Drafted email to D. Click regarding status of spreadsheets to support crime claim (.1); drafted email to P. Jacobs regarding draft complaint (.1); drafted email to P. Jacobs regarding marital privilege issues (.1); drafted email to V. Lazar regarding draft complaint against T. Banas and J. Blackburn (.1); reviewed email from C. Dickinson regarding A&M spreadsheets/analysis to support crime policy claim (.1); reviewed spreadsheets prepared by A&M support of crime claim (.5); drafted email to P. Jacobs regarding AMEX subpoena (.1); reviewed email from C. Dickinson regarding meeting with Hartford (.1); drafted email to C. Dickinson regarding transfers from custodial accounts (.1); reviewed email from V. Lazar regarding Rule 2004 discovery targets (.1); drafted emails to P. Jacobs regarding follow-up questions on draft complaint (.1); teleconference with P. Jacobs regarding draft complaint (.1); drafted email to V. Lazar regarding Symbolic Auto/Finance 2000 (.1); drafted, reviewed, and revised complaint against J. Blackburn and T. Banas (6.5); office conference with V. Lazar regarding D&O claim (.2).	4,578.00

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1/26/10	PSJ	4.80	Read emails re complaint and preliminary injunction documents, [REDACTED] American Express subpoena, nonbusiness disbursements, and list of discovery targets (.8); sent emails re complaint and preliminary injunction documents, American Express subpoena, nonbusiness disbursements, and list of discovery targets (.7); retrieved American Express subpoena (.1); reviewed list of discovery targets and retrieved information to add additional discovery targets (.9); conferred with M. Pinciak-Madden re complaint (.2); revised complaint (2.1).	1,560.00 -227.5
1/27/10	CCD	.40	Telephone conference with V. Lazar re meeting with Hartford (.2); emailed with G. Paloian, Hartford counsel et al. re same (.2).	260.00
1/27/10	VEL	.30	Office conference with M. Pinciak re Tony materials and amending complaint.	225.00
1/27/10	VEL	.20	Office conference with C. Dickinson re insurance company meeting.	150.00
1/27/10	MRP	4.20	Drafted, reviewed, and revised draft complaint against T. Banas and J. Blackburn (2.7); various teleconferences with P. Jacobs regarding the same (.2); drafted email to V. Lazar regarding revised draft of T. Banas and J. Blackburn compliant (.1); drafted email to P. Jacobs regarding updating complaint to reflect results of A&M review of 2009 Amcore statements (.1); worked on comparison of spreadsheets reflecting custodial account transfers and transfers to J. Blackburn for purposes of D&O claim (1.0); reviewed various emails form C. Dickinson regarding meeting with counsel for D&O carrier (.1).	2,289.00
1/27/10	PSJ	1.80	Updated complaint re additional information including new information from Alvarez and Marsal (1.6); reviewed information from Alvarez and Marsal (.2).	585.00
1/28/10	CCD	.30	Reviewed Hartford counsel email (.2); emailed with team re same (.1).	195.00
1/28/10	VEL	.20	Follow up re Canopy meeting with Insurance company.	150.00

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1/28/10	PSJ	3.10	Revised preliminary injunction motion, memorandum in support of preliminary injunction motion, and notice for motion (1.7); reviewed statements from American Express (.3); sent email to M. Pinciak-Madden re preliminary injunction against A. Banas (.1); read emails re Just Great Seats, Amcore analysis, American Express subpoena, and crime claim (.7); reviewed crime claim analysis (.3).	1,007.50
1/29/10	MRP	.50	Telephone conference with T. Campbell regarding J. Blackburn (.1); drafted email to V. Lazar regarding message from T. Campbell (.1); conducted research on elevation Farms (.3).	272.50
1/30/10	PSJ	.20	Read email re complaint, preliminary injunction motion, memorandum in support of motion, and notice of motion from V. Lazar (.1); sent email re aforementioned to V. Lazar (.1).	65.00
2/01/10	CCD	.20	Emailed with V. Lazar re preparation of proof of loss.	130.00
2/01/10	MRP	.30	Conferred with C. Dickinson regarding crime claim (.2); drafted email to V. Lazar regarding call from USAO and draft email to G. Paloian regarding the same (.1).	163.50
2/02/10	CCD	.40	Correspondence from Hartford counsel re matter status and information requests (.2); emailed with V. Lazar re same (.2).	260.00
2/02/10	VEL	.20	Reviewed letter and email with C. Dickinson re Twin City response.	150.00
2/02/10	PSJ	.20	Read and sent emails re complaint against Blackburn and Banas (.1); conferred with C. Dickinson re Canopy files (.1).	65.00 -32.50
2/03/10	CCD	2.00	Correspondence from and telephone conference with Hartford counsel re claim status (.5); emailed with V. Lazar re same (.2); worked on proof of loss (1.0); e-memo to V. Lazar and M. Pinciak re same (.3).	1,300.00
2/03/10	VEL	.30	Skimmed draft proof of loss and email to C. Dickinson re open issues.	225.00
2/03/10	MRP	.10	Drafted email to C. Dickinson and V. Lazar regarding thefts from custodial funds and crime claim.	54.50

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2/10/10	PSJ	2.20	Read and sent emails re 2004 exam, crime insurance claim, and complaint against J. Blackburn and A. Banas (4); revised complaint against J. Blackburn and A. Banas re incorporated revisions to crime insurance claim (1.8).	715.00 -130.00
2/11/10	VEL	.20	Email with G. Paloian re [REDACTED] issue.	150.00
2/11/10	VEL	2.00	Edited complaint against Tony and Jeremy and forwarded same to M. Pinciak and P. Jacobs for final revisions and client approval.	1,500.00
2/11/10	MRP	1.00	Drafted email to P. Jacobs regarding questions about revised complaint (.2); drafted email to V. Lazar regarding revised complaint (.1); reviewed further revised draft of complaint and drafted follow-up emails to P. Jacobs regarding the same (.4); reviewed revisions to complaint prepared by V. Lazar (.3).	545.00
2/11/10	PSJ	.70	Read and sent emails re complaint against J. Blackburn and A. Banas and custodial accounts analysis (.5); continued to revise complaint against J. Blackburn and A. Banas re incorporating revisions to crime insurance claim (.2).	227.50 -162.50
2/12/10	MRP	1.60	Revised and revised draft complaint against Banas and Blackburn (.9); drafted various emails to P. Jacobs regarding the same (.2); drafted emails to P. McGrath at Alvarez regarding supporting detail for additional transfers to Blackburn and Banas (.1); reviewed spreadsheet of additional Amcore transfer detail provided by Alvarez (.2); teleconference with P. Jacobs regarding additional revisions to complaint (.2).	872.00
2/12/10	PSJ	3.80	Revised complaint against J. Blackburn and A. Banas by incorporating V. Lazar's revisions and Amcore detailed analysis for 2009 (2.9); read and sent emails re complaint against J. Blackburn and A. Banas and list of discovery targets (.7); conferred with M. Pinciak-Madden re complaint against J. Blackburn and A. Banas (.2).	1,235.00 -227.50
2/15/10	VEL	.20	Emails with P. Jacobs re additional comments to complaint and redemption issue.	150.00

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2/15/10	MRP	1.30	Reviewed and further revised draft of complaint prepared by P. Jacobs (1.0); various teleconference with P. Jacobs regarding revisions to complaint (.2); drafted email to G. Paloian regarding draft complaint against Banas and Blackburn (.1).	708.50
2/15/10	PSJ	1.10	Conferred with M. Pinciak-Madden re Count IX in the complaint against J. Blackburn and A. Banas (.2); read and sent emails re redemption payments and complaint against J. Blackburn and A. Banas (.4); revised complaint re redemption payments to J. Blackburn and A. Banas (.5).	357.50 -130.00
2/16/10	CCD	2.00	Edited and worked on Proof of Loss (1.8); email to V. Lazar et al. re same (.2).	1,300.00
2/16/10	VEL	.20	Skimmed revised insurance demand.	150.00
2/16/10	MRP	1.10	Reviewed and revised motion/memo in support of preliminary injunction against T. Banas (1.0); drafted emails to P. Jacobs regarding revisions to motion and memo in support (.1).	599.50
2/16/10	PSJ	2.70	Read and sent emails re complaints against J. Blackburn and A. Banas, crime insurance claim, and preliminary injunction documents against A. Banas (.5); revised preliminary injunction documents against A. Banas re revisions to complaint (2.2).	877.50 -162.50
2/17/10	CCD	.80	Reviewed V. Lazar revisions to Proof of Loss (.6); emailed with V. Lazar re same (.2).	520.00
2/17/10	VEL	.30	Reviewed latest version of crime insurance claim and emails with C. Dickinson re [REDACTED]	225.00
2/17/10	VEL	.60	Prepared comments for C. Dickinson and okayed crime insurance claim to go to insurance company.	450.00
2/18/10	CCD	1.00	Reviewed and edited Proof of Loss as revised by V. Lazar (.8); emailed same to G. Paloian (.2).	650.00
2/18/10	VEL	.30	Prepared final comments to insurance claim.	225.00
2/22/10	VEL	.40	Reviewed G. Paloian comments and follow up with M. Pinciak re same.	300.00

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2/22/10	MRP	.40	Reviewed G. Paloian comments on draft complaint against Banas and Blackburn (.2); teleconference with V. Lazar regarding complaint (.1); drafted email to G. Paloian regarding draft complaint (.1).	218.00
2/22/10	PSJ	1.30	Revised complaint re incorporating G. Paloian's revisions (1.1); read and sent emails re Canopy complaint (.2).	422.50
2/23/10	MRP	.50	Conferred with G. Paloian regarding revisions to complaint against J. Blackburn and T. Banas (.1); teleconference with P. Jacobs regarding revisions to complaint (.1); office conference with P. Jacobs regarding revisions to complaint (.3).	272.50
2/23/10	PSJ	2.10	Revised complaint re G. Paloian's additional revisions.	682.50
2/24/10	CCD	1.00	Reviewed G. Paloian and V. Lazar comments and revisions re Proof of Loss (.6); edited Proof of Loss in conformity with same (.2); emailed with G. Paloian and V. Lazar re same (.2).	650.00
2/24/10	VEL	.40	Prepared additional line edits for proof of loss.	300.00
2/24/10	PSJ	.40	Continued revisions of Canopy complaint re G. Paloian's revisions.	130.00
2/25/10	VEL	.40	Voice mails with G. Paloian re [REDACTED] and reviewed draft revisions from P. Jacobs. (7)	300.00 - 30.00
2/25/10	VEL	.20	Follow up messages for G. Paloian re impact of modifications.	150.00
2/25/10	PSJ	1.20	Conferred with V. Lazar re [REDACTED] (.2); created [REDACTED] (.8); emailed V. Lazar and M. Pinciak-Madden re [REDACTED] (.2).	390.00
2/26/10	CCD	.50	Prepared final Proof of Loss for submission to Hartford (.3); correspondence to Hartford counsel transmitting same (.2).	325.00
2/26/10	VEL	.30	Reviewed chart [REDACTED] and forwarded same to G. Paloian.	225.00

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3/02/10	MRP	1.40	Drafted emails to V. Lazar and G. Paloian regarding new information filed against Banas and Blackburn (.1); called A. Cotter regarding Banas (.1); drafted email to V. Lazar regarding meeting with R. Martin (.1); drafted follow-up email to R. Martin regarding meeting to discuss Banas (.1); drafted email to P. Jacobs regarding call from AMEX (.1); reviewed email from P. Jacobs regarding revised complaint against Banas and Blackburn (.1); teleconference with V. Lazar regarding new information filed against Banas and Blackburn (.1); office conference with P. Jacobs regarding subpoena to U.S. Bank and new charges against Banas and Blackburn (.2); began reviewing revisions to complaint against Banas and Blackburn (.5).	763.00
3/02/10	PSJ	1.90	Researched embezzlement, fraud, conversion, and theft (1.3); revised Canopy complaint against J. Blackburn and A. Banas re conversion count (.4); <u>sent email re Canopy complaint (.1)</u> ; read email re criminal information against A. Banas and J. Blackburn (.1).	617.50 -32.50
3/03/10	VEL	.20	Telephone conference with M. Pinciak re amendments to complaint and proceeding with preliminary injunction.	150.00

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3/03/10	MRP	3.30	Drafted email to A. Cotter at SEC regarding filing of complaint against Banas and freeze order (.1); reviewed email from V. Lazar regarding filing of adversary complaint (.1); reviewed email from P. Jacobs regarding conversation with AMEX and response to subpoena (.1); drafted email to V. Lazar regarding government position on freeze order (.1); drafted email to P. Jacobs regarding documents received from O'Gara Coach (.1); reviewed documents received from O'Gara (.3); drafted email to P. Jacobs regarding conversation count in complaint (.1); revised adversary complaint against Blackburn and Banas and motion for preliminary injunction (1.7); drafted email to P. Jacobs regarding motion for preliminary injunction (.1); office conference with P. Jacobs regarding O'Gara documents (.1); teleconference with V. Lazar regarding complaint and motion for preliminary injunction (.2); drafted email to P. Jacobs and V. Lazar regarding revised complaint (.1); drafted email to P. Jacobs regarding affidavit in support of motion for preliminary injunction (.2). support of motion for preliminary injunction (.2).	1,798.50
3/03/10	PSJ	3.80	Reviewed the revised Canopy complaint against J. Blackburn and A. Banas re M. Pinciak-Madden's revisions (.3); revised preliminary injunction materials re changes to complaint (2.1); drafted declaration for R. Angart (.6); <u>sent emails re Canopy complaint (.2); sent emails re preliminary injunction materials (.3); read emails re criminal information against A. Banas and J. Blackburn and preliminary injunction materials (.3).</u>	1,235.00 -162.50
3/04/10	VEL	.30	Reviewed M. Pinciak comments to draft complaint.	225.00
3/04/10	VEL	.20	Follow up with M. Pinciak and P. Jacobs re theft and embezzlement counts.	150.00
3/04/10	VEL	.20	Telephone conference with G. Paloian re nightclub investment by Tony Banas.	150.00

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3/04/10	MRP	1.60	Drafted email to P. Jacobs regarding Union Bank subpoena (.1); reviewed letter from Union Bank regarding subpoena (.1); drafted email to V. Lazar regarding summaries of documents received in response to subpoenas and forwarding of materials to G. Paloian (.2); drafted various emails to V. Lazar regarding complaint and conversation/embezzlement/theft count (.2); drafted email to P. Jacobs regarding Chase subpoena (.1); began reviewing revised motion for preliminary injunction and affidavit in support (.7); office conference with P. Jacobs regarding O'Gara documents (.2).	872.00
3/04/10	PSJ	.60	Emailed V. Lazar and M. Pinciak-Madden re [REDACTED] (.3); reviewed relevant case on [REDACTED] (.2); reviewed emails re [REDACTED] (.1).	195.00
3/05/10	CCD	.50	Reviewed superseding indictment re Banas and Blackburn, and government press release re same (.3); emailed with V. Lazar and Hartford counsel re same (.2).	325.00
3/05/10	VEL	.20	Emails re affiant for preliminary injunction pleadings.	150.00
3/05/10	VEL	.20	Email to C. Dickinson re superseding information and distinct claims.	150.00
3/08/10	MRP	2.60	Teleconference with Putnam Leasing regarding response to subpoena (.1); drafted email to V. Lazar and P. Jacobs regarding same (.1); reviewed various emails from P. Jacobs regarding Title Resource Group subpoena (.1); reviewed and revised motion for preliminary injunction and declaration of B. Angart (1.4); drafted email to P. Jacobs regarding complaint against Banas and Blackburn (.1); reviewed documents from Title Resource Group (.7); reviewed emails from P. Jacobs regarding further revisions to complaint against Banas and Blackburn (.1).	1,417.00
3/08/10	PSJ	.90	Read and sent emails re complaint against J. Blackburn and A. Banas (.1); revised complaint with additional transfers (.6); emailed M. Pinciak-Madden re revised complaint (.1); updated preliminary injunction materials re additional transfers (.1).	292.50 32.50
3/09/10	MRP	1.20	Reviewed and revised motion for preliminary injunction and R. Angart declaration (1.2).	654.00

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3/10/10	VEL	1.00	Reviewed and commented on revised version of complaint, preliminary injunction papers and Angart affidavit.	750.00
3/10/10	VEL	.30	Office conference with P. Jacobs re further information about two Malibu homes.	225.00
3/10/10	MRP	5.20	Drafted various emails to V. Lazar regarding preliminary injunction motion, memo in support, and declaration (.2); drafted various emails to C. Dickinson, S. Travis et al. regarding V. Kashyap and SEC deposition and notice of claims (.2); reviewed further revised draft of adversary complaint against Banas and Blackburn and further revised the same (1.2); drafted, reviewed, and revised motion for preliminary injunction, declaration in support, and memo in support of motion (3.1); drafted various emails to P. Jacobs regarding new allegations in adversary complaint (.2); drafted various emails to P. Jacobs regarding injunctive relief granted in Sentinel matter and citations to same in memo in support (.1); office conference with V. Lazar regarding preliminary injunction papers and complaint against Banas and Blackburn (.2).	2,834.00
3/10/10	PSJ	2.70	Reviewed and sent emails re complaint and additional transfers (.1); conferred with V. Lazar re complaint (.1); revised complaint with additional transfers (1.7); sent email re revised complaint (.1); revised R. Angart declaration (.5); read and sent preliminary injunction materials and complaint (.2).	877.50 -65.00
3/10/10	PSJ	.30	Revised preliminary injunction materials re change to complaint.	97.50
3/11/10	VEL	1.00	Lunch meeting with T. Banas' counsel re potential consent to TRO.	750.00
3/11/10	VEL	.20	Reviewed Cedar Ridge responses to subpoena.	150.00

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3/11/10	MRP	4.40	Further reviewed and revised PI papers, including motion, memo in support, and declaration (2.0); drafted email to G. Paloian regarding PI motion (.1); drafted various emails to P. Jacobs regarding PI motion (.2); meeting with R. Martin and V. Lazar to discuss T. Banas (1.7); drafted email to M. Shah regarding meeting with T. Banas' lawyer and freeze order (.2); drafted emails to R. Martin regarding meeting to discuss Banas and freeze order (.1); reviewed email from P. Jacobs regarding purchase of horse by K. Blackburn (.1).	2,398.00
3/11/10	PSJ	1.70	<u>Read and sent emails re complaint against J. Blackburn and A. Banas (.2); revised declaration (.8); revised memorandum in support of preliminary injunction (.5); read and sent emails re preliminary injunction documents (.2).</u>	552.50 (4) -130.00
3/12/10	VEL	.30	Reviewed Marquise Jet Production and email re same.	225.00
3/12/10	MRP	1.20	Drafted email to P. Jacobs regarding PI order entered in Sentinel (.1); further reviewed and revised PI papers (.9); drafted email to G. Paloian regarding draft PI papers (.1); reviewed PI order entered in Sentinel (.1).	654.00
3/12/10	PSJ	.10	Reviewed email re preliminary injunction.	32.50
3/13/10	MRP	.10	Reviewed email from V. Lazar regarding Blackburn and Banas use of private jet.	54.50
3/15/10	PSJ	.20	Revised complaint re adding additional Marquis Jet transfers.	65.00
3/16/10	CCD	.50	Reviewed Hartford counsel correspondence re crime insurance claim (.3); emailed with V. Lazar re same (.2).	325.00
3/16/10	VEL	.30	Reviewed insurance company response re crime policy and prepared response to C. Dickinson.	225.00

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3/16/10	MRP	2.30	Reviewed email from V. Lazar regarding contacting government about filing PI motion against Banas (.1) drafted email to P. Jacobs regarding call from bank regarding subpoena (.1); drafted email to P. Jacobs regarding subpoenas left to issue (.1); drafted email to AUSAs Zimdahl and Shah, and A. Cotter, regarding freeze order against Banas (.1); drafted email to V. Lazar regarding approval from government regarding Banas freeze order (.1); drafted email to V. Lazar regarding complaint against Banas and Blackburn and filing of motion for PI (.1); drafted follow-up email to R. Martin regarding approval from government and Banas asset freeze order (.2); reviewed email from P. Jacobs regarding follow-up call with attorney for Putnam Leasing about response to subpoena (.1); drafted email to V. Lazar regarding extension for Putnam Leasing on document production and funds being held by Lakeshore (.1); drafted email to V. Lazar and P. Jacobs regarding preparation of agreed order for motion for PI against Banas (.1); reviewed email and spreadsheets from P. McGrath regarding Amcore review (.2); reviewed documents produced by Finance 2000 (.3); office conference with P. Jacobs regarding motion for preliminary injunction against Banas (.1); office conference with P. Jacobs regarding documents produced by Wilson Sonsini (.1); teleconference with Lisa at UMB Bank regarding subpoena (.1); teleconference with J. Young regarding Putnam Leasing (.3); reviewed emails from C. Dickinson regarding communications with Hartford (.1).	1,253.50
3/16/10	PSJ	.90	Read and sent email re Complaint against A. Banas and <u>J. Blackburn (.1)</u> ; conferred with M. Pinciak-Madden re Complaint (.2); read and sent emails re Preliminary Injunction materials (.1); drafted Agreed Order to Freeze A. Banas's assets (.5).	292.50 -65.00
3/16/10	PSJ	.60	Met with M. Pinciak-Madden re Lakeshore MC, Putnam Leasing, Complaint against J. Blackburn and A. Banas, Preliminary Injunction documents, and Agreed Order to freeze A. Banas's assets.	195.00

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3/22/10	VEL	.20	Email with M. Pinciak re proceeding with complaint and R. Martin communication.	150.00
3/22/10	MRP	.60	Drafted email to T. Campbell regarding Blackburn vehicles (.1); drafted email to V. Lazar regarding filing of adversary complaint against Blackburn and Banas (.1); drafted email to P. Jacobs regarding Marquis Jet allegations in complaint (.1); drafted email to G. Paloian regarding discussions with T. Campbell and R. Martin (.1); drafted email to V. Lazar regarding T. Campbell (.1); reviewed email from V. Lazar regarding Banas deposit of \$800K with court (.1).	327.00
3/22/10	PSJ	.80	Reviewed emails re A. Banas (.3); reviewed emails re A. Banas and J. Blackburn contract with Marquis Jet (.1); reviewed email re Jeremy's assets (.1); reviewed email re A. Banas criminal case (.2); <u>sent email re Marquis Jet</u> (4) (.1).	260.00 -32.50
3/23/10	MRP	.40	Drafted email to R. Martin regarding freeze order/Banas (.1); reviewed email in response from R. Martin (.1); drafted email to V. Lazar regarding the same (.1); called t. Campbell regarding J. Blackburn (.1).	218.00
3/24/10	VEL	.20	Email with M. Pinciak re communication with T. Campbell re Kimberly Blackburn representation.	150.00
3/24/10	VEL	.20	Email with M. Pinciak re carve-out for T. Banas Legal and living expenses for two months.	150.00
3/24/10	MRP	.30	Reviewed email from R. Martin regarding proposed freeze order (.1); drafted various emails to V. Lazar regarding R. Martin proposal (.1); drafted follow-up email to R. Martin (.1).	163.50
3/24/10	PSJ	.20	Read emails re A. Banas offer.	65.00
3/25/10	CCD	.30	Telephone conference with Hartford counsel re crime insurance claim.	195.00
3/25/10	VEL	.30	Office conference with G. Paloian and C. Robertson re lawsuit against Tony, separate lawsuit against Vik, and other insider actions.	225.00
3/25/10	VEL	.40	Office conference with M. Pinciak and P. Jacobs re update on all matters, including Tony and Jeremy complaint and insurance issues.	300.00

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3/25/10	VEL	.20	Emails with M. Matlock and team re timing for Banas complaint and TRO.	150.00
3/25/10	MHM	.30	Telephone conferences with P. Jacobs re filing adversary complaint (.2); reviewed Judge Wedoff's calendar and calculated 1st hearing date available (.1).	82.50
3/25/10	MRP	2.40	Office conference with V. Lazar regarding filing of adversary complaint against Banas and Blackburn (.2); drafted email to V. Lazar regarding meeting to discuss complaint (.1); drafted email to P. Jacobs regarding materials produced by AMEX (.1); further drafted, reviewed, and revised adversary complaint (1.7); drafted emails to P. Jacobs regarding adversary complaint (.1); drafted email to V. Lazar regarding final version of adversary complaint and filing (.1); drafted emails to V. Lazar regarding hearing dates on filing of adversary complaint (.1).	1,308.00
3/25/10	PSJ	2.80	Sent email re complaint (.1); read email re J. Blackburn car spreadsheet (.1); conferred with docketing re filing complaint (.1); read email re filing complaint (.1); sent email re filing complaint (.1); prepared a summons (.2); prepared appearances (.1); conferred with M. Matlock re filing complaint (.1); sent email re filing complaint (.1); reviewed email re status hearing (.1); sent email re status hearing (.1); reviewed email re complaint (.1); reviewed email re revised complaint (.1); reviewed and revised complaint (1.4).	910.00 -130
3/26/10	CCD	.80	E-memo to V. Lazar re responding to Hartford's document requests re crime insurance claim (.3); reviewed V. Lazar replies (.2); conferred with V. Lazar re strategy and planning (.3).	520.00
3/26/10	VEL	.10	Email with M. Pinciak re R. Martin position on Tony Banas assets and email re same.	75.00
3/26/10	VEL	.30	Telephone conference with C. Dickinson re insurance company position, document production and limiting costs of response.	225.00
3/26/10	MHM	1.10	Prepared exhibits, finalized electronic complaint and filed adversary complaint against Banas and Blackburn.	302.50 -30.25

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3/26/10	MRP	3.40	Final review and revisions to adversary complaint against Banas and Blackburn (1.0); reviewed appearance; coordinated filing of complaint with paralegal, M. Matlock, and P. Jacobs (.2); drafted various emails to V. Lazar, P. Jacobs, and M. Matlock regarding filing of complaint (.2); drafted email to M. Shah at DOJ and A. Cotter at SEC regarding filing of adversary complaint (.1); drafted email to V. Lazar regarding forwarding complaint to SEC and DOJ (.1); reviewed email from R. Martin regarding carve-out to freeze order (.1); drafted email to V. Lazar regarding carve-out to Banas freeze order (.1); drafted follow-up email to R. Martin regarding carve out and filing of adversary complaint (.1); reviewed email from P. Jacobs regarding appearances of Blackburn and Banas and service of adversary complaint (.1); drafted email to T. Campbell regarding filing of adversary complaint (.1); drafted email to V. Lazar regarding additional assets of T. Banas (.1); teleconference with T. Campbell regarding adversary complaint and J. Blackburn (.5); drafted email to V. Lazar regarding conversation with T. Campbell, counsel for Blackburn (.2); teleconference with V. Lazar regarding Banas asset freeze order and filing of motion for PI (.1); review documents produced by Bank of West (.2); office conference with P. Jacobs regarding the same (.1); reviewed email from P. Jacobs regarding the same (.1).	1,853.00
3/26/10	PSJ	2.50	Prepared exhibits (.3); <u>sent email re complaint and exhibits (.1)</u> ; revised complaint (.1); read email re complaint (.4); conferred with M. Mattock re filing complaint (.1); read emails re appearance (.2); <u>sent email re exhibits (.2)</u> ; reviewed emails re filed complaint (.1); reviewed email re A. Banas (.3); reviewed email re service of complaint (.1); conferred with M. Pinciak-Madden re J. Blackburn and A. Banas (.2); <u>sent emails re complaint (.2)</u> ; checked appearances on file (.1); <u>sent email re appearances on file (.1)</u> .	812.50 ④ -195.00
3/29/10	VEL	.20	Email with M. Pinciak re questions for T. Campbell.	150.00

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3/29/10	PSJ	1.00	Reviewed email re J. Blackburn and A. Banas (.1); <u>sent</u> emails re J. Blackburn (.4); conferred with M. Pinciak-Madden re fraudulent activity (.2); reviewed emails re J. Blackburn (.3). (4)	325.00 -130.00
3/30/10	VEL	.20	Emails with M. Pinciak re carve-out for T. Banas.	150.00
3/30/10	VEL	.20	Follow up with M. Pinciak re R. Martin conversations.	150.00
3/30/10	VEL	.20	Emails with M. Pinciak re [REDACTED]	150.00
3/30/10	VEL	.20	Email from Seyfarth re V. Kashyap complaint.	150.00
3/30/10	VEL	.20	Reviewed questions for Banas.	150.00
3/30/10	MRP	.20	Drafted email to V. Lazar regarding PI against Banas and proposed carve-out (.1); drafted email to paralegal regarding acceptance of service fo adversary complaint by Banas (.1).	109.00
3/30/10	MRP	.40	Drafted email to G. Paloian regarding conversation with R, Martin about carve-out to freeze order against Banas (.1); drafted email to R. Martin regarding carve-out to asset freeze order (.1); drafted additional email to G. Paloian regarding use of \$45,000 carve-out/budget from Banas (.1); drafted additional email to R. Martin regarding cooperation and budget for carve-out (.1).	218.00
3/30/10	PSJ	.70	Reviewed emails re A. Banas (.4); conferred with M. Pinciak-Madden re A. Banas and J. Blackburn (.3).	227.50
3/31/10	CCD	3.50	Reviewed Hartford counsel's correspondence re information requests re coverage (.4); e-memo to V. Lazar and M. Pinciak re responding to same (.4); emailed and telephone conference with R. Angart re responding to certain of Hartford's requests re crime coverage (.5); prepared Confidentiality Agreement re non-public materials to be supplied to Hartford re crime coverage (.7); prepared and sent correspondence and attachments to Hartford re response to information requests re crime coverage (.8); reviewed court dockets and selected court papers re bankruptcy, criminal and SEC proceedings for transmittal to insurer (.7).	2,275.00

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3/31/10	MRP	.40	Reviewed email from C. Dickinson regarding letter from Hartford (.1); reviewed letter from Hartford (.1); Began reviewing draft complaint against V. Kashyap (.2).	218.00
3/31/10	PSJ	.50	Reviewed email re V. Kashyap (.2); reviewed complaint re V. Kashyap (.3).	162.50
4/01/10	PSJ	.30	Read email re J. Blackburn (.1); <u>sent email re J. Blackburn and A. Banas (.1); conducted research on Ally Bank (.1).</u>	97.50 -32.50
4/02/10	CCD	.40	Reviewed State Farm correspondence re declination of coverage under business liability policy (2); e-memo to V. Lazar re same (.2).	260.00
4/02/10	VEL	.20	Reviewed State Farm letter and email to C. Dickinson re same.	150.00
4/05/10	CCD	1.00	Conferred and emailed with V. Lazar re crime and D&O insurance coverage issues.	650.00
4/05/10	VEL	.40	Emails and telephone conferences with C. Dickinson re D&O officer claim, potential carveout of CEO, and ramifications of same.	300.00
4/05/10	VEL	.20	Reviewed Hartford requests re D&O coverage questions.	150.00
4/05/10	VEL	.20	Follow up with C. Dickinson re D&O coverage and withdrawal of demand and followed up with G. Paloian re authority for same.	150.00
4/05/10	VEL	.20	Office conference with M. Pinciak re Kashyap complaint editing.	150.00
4/05/10	PSJ	1.20	<u>Sent email re ING Direct and A. Banas (.1); read emails re preliminary injunction against A. Banas (.1); revised J. Blackburn car spreadsheet (1.0).</u>	390.00 -32.50
4/06/10	VEL	.30	Telephone conference with C. Robertson re breach of fiduciary duty claim theories, insurance issue and revisions to complaint.	225.00
4/06/10	VEL	.30	Reviewed list for Banas and Blackburn counsel and email to P. Jacobs and M. Pinciak re meeting to review same.	225.00
4/06/10	VEL	.20	Reviewed affidavit re disclosed vehicles.	150.00

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4/06/10	MRP	3.00	Further reviewed and revised V. Kashyap complaint (2.3); drafted email to V. Lazar, discussing revisions to complaint and additional questions for Seyfarth (.2); drafted email to T. Campbell regarding voluntary surrender of cars (.4); drafted various emails to P. Jacobs regarding question list for J. Blackburn (.1).	1,635.00
4/06/10	PSJ	2.70	Conferred with M. Pinciak-Madden re Complaint against V. Kashyap (.1); reviewed email re suit against V. Kashyap (.1); reviewed revised Complaint against V. Kashyap (.2); reviewed emails re J. Blackburn (.3); <u>sent emails re J. Blackburn (.3); revised J. Blackburn car spreadsheet (.3); sent email re J. Blackburn car spreadsheet (.1); reviewed email re Insider Complaint (.1); drafted questions for J. Blackburn (1.2).</u>	877.50 - 130.00
4/07/10	CCD	.40	Conferred with V. Lazar re insurance issues and strategy.	260.00
4/07/10	VEL	.30	Telephone conference with C. Dickinson re insurance recommendation and proceeding with Vik complaint, and reviewed coverage letter re same.	225.00
4/07/10	VEL	1.50	Reviewed and commented on Vik complaint.	1,125.00
4/07/10	VEL	.20	Email to C. Robertson re [REDACTED]	150.00
4/07/10	VEL	.20	Emails with M. Pinciak re budget for Banas and trustee approval of same and proposed order.	150.00
4/07/10	MRP	1.50	Office conference with V. Lazar and P. Jacobs regarding J. Blackburn questions/discussion items (.6); teleconference with V. Lazar regarding Rule 2004 subpoenas to T. Banas and J. Blackburn (.1); called T. Campbell regarding Banas order (.1); called R. Martin regarding J. Blackburn meeting (.1); drafted email to V. Lazar and P. Jacobs regarding conversations with R. Martin and T. Campbell (.1); reviewed email from L. Roadman regarding revised freeze order (.1); reviewed T. Banas budget (.2); drafted email; to V. Lazar and G. Paloian regarding proposed budget for T. Banas (.1); drafted follow-up email to V. Lazar regarding budget and revised order (.1).	817.50

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4/07/10	PSJ	4.40	Revised draft of questions for J. Blackburn (.3); <u>sent email re questions for J. Blackburn (.1)</u> ; read email re A. Banas (.1); worked on draft of key topics for J. Blackburn and A. Banas (1.7); reviewed email re J. Blackburn car spreadsheet (.1); reviewed emails re A. Banas budget (.2); reviewed email re Agreed Order for A. Banas (.1); revised Agreed Order (.2); <u>sent email re Agreed Order (.1)</u> ; revised J. Blackburn car spreadsheet (1.4); <u>sent email re J. Blackburn car spreadsheet (.1)</u> .	1,430.00 (4) -97.50
4/08/10	VEL	.70	Continued revisions to Vik complaint.	525.00
4/08/10	VEL	.20	Prepared edits to Banas freeze order.	150.00
4/08/10	VEL	.40	Prepared final edits and email cover for Kashyap draft complaint.	300.00
4/08/10	VEL	.40	Reviewed policy descriptions re crime recission issue.	300.00
4/08/10	MRP	1.10	Reviewed and revised T. Banas asset freeze order (.7); drafted email to V. Lazar regarding the same (.1); drafted email to G. Paloian regarding revised asset freeze order (.1); reviewed V. Kashyap complaint and proposed revisions (.2).	599.50
4/08/10	PSJ	2.40	Conferred with V. Lazar re J. Blackburn car spreadsheet (.1); reviewed emails re A. Banas Agreed Order (.1); reviewed revised Agreed Order (.1); drafted rider for subpoena to J. Blackburn (1.3); drafted rider for subpoena to A. Banas (.4); <u>sent email re riders for A. Banas and J. Blackburn (.1)</u> ; revised list topics and questions for A. Banas (.1); revised list topics and questions for J. Blackburn (.2).	780.00 (4) -32.50
4/09/10	VEL	.20	Emails with M. Pinciak re Banas and Blackburn vehicles and order status.	150.00
4/09/10	MHM	.40	Reviewed service information and prepared returns of service for summons and complaint served. (7)	110.00 -11.00

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4/09/10	PSJ	2.40	Reviewed email re J. Blackburn (.1); <u>sent email re J. Blackburn (.1); worked on draft of topics for J. Blackburn (1.2); worked on draft of topics for A. Banas (.5); conferred with M. Matlock re service of Complaint (.1); <u>sent emails re service of Complaints (.1); sent email re lists of questions and topics for J. Blackburn and A. Banas (.1); conferred with C. Fernandez re lists of questions and topics for J. Blackburn and A. Banas (.1); reviewed email re filed returns of service (.1).</u></u>	780.00 (4) -97.50
4/12/10	CCD	1.00	Conferred with V. Lazar re insurance claim issues, strategy and planning (.3); legal research and analysis re rescission based on application (.7).	650.00
4/12/10	MRP	.60	Reviewed email from T. Campbell regarding J. Blackburn cars (.1); drafted email to V. Lazar regarding the same (.1); drafted email to V. Lazar and G. Paloian regarding carve-out/Banas freeze order (.1); reviewed and revised freeze order prepared by P. Jacobs (.3).	327.00
4/12/10	PSJ	1.10	Reviewed emails re J. Blackburn (.1); <u>sent email re J. Blackburn car spreadsheet (.1); reviewed emails re A. Banas budget (.2); reviewed email re Finance 2000 (.1); retrieved Canopy account information (.2); <u>sent email re Finance 2000 (.1); revised A. Banas Agreed Order (.2); sent email re A. Banas Agreed Order (.1).</u></u>	357.50 (4) -97.50
4/13/10	VEL	.20	Office conference with C. Dickinson re coverage trigger.	150.00
4/13/10	VEL	.20	Follow up with M. Pinciak and P. Jacobs re Manny and Lakeshore records.	150.00
4/13/10	VEL	.20	Emails with M. Pinciak and P. Jacobs re holding subpoenas and T. Campbell response.	150.00
4/13/10	VEL	.30	Reviewed preliminary injunction agreed order and email re cooperation language.	225.00
4/13/10	VEL	1.30	Emails with P. Jacobs re documents produced to date, skimmed same and office conference with P. Jacobs re contents, and reviewed binders re preparation for A&M meeting with G. Paloian to coordinate ongoing projects.	975.00 (7) -97.50
4/13/10	VEL	.20	Skimmed Blackburn motion for release of funds.	150.00

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4/13/10	MRP	1.30	Drafted email to V. Lazar regarding subpoenas to T. Banas and J. Blackburn (.2); reviewed and further revised Banas order (.7); drafted email to V. Lazar and P. Jacobs regarding the same (.2); reviewed updated list of questions for T. Banas and J. Blackburn (.2).	708.50
4/13/10	PSJ	.90	Reviewed emails re J. Blackburn and A. Banas (.2); reviewed emails re A. Banas freeze order (.2); reviewed emails re A. Banas bank statements (.1); <u>sent email re subpoenas to A. Banas and J. Blackburn (.1); sent emails re A. Banas bank statements (.1); reviewed asset freeze order for J. Blackburn (.2).</u>	292.50 -65.00
4/14/10	VEL	.30	Prepared email to C. Robinson, et al. Re [REDACTED] [REDACTED]	225.00
4/14/10	VEL	.30	Follow up re Blackburn request to use assets and issue with equity in Malibu home.	225.00
4/14/10	MRP	.70	Drafted email to L. Roadman regarding T. Banas budget and revised asset freeze order (.2); reviewed and revised Banas asset freeze order (.5).	381.50
4/14/10	PSJ	.10	Reviewed email re Freeze order for A. Banas.	32.50
4/15/10	VEL	.40	Telephone conference with A. Cotter re vehicles and Malibu home equity and follow up with G. Paloian re same.	300.00
4/15/10	VEL	.20	Emails with P. Jacobs and M. Pinciak re Blackburn, Banas response date.	150.00
4/15/10	MRP	.20	Drafted email to P. Jacobs regarding waiver of service by Banas and Blackburn (.1); reviewed email from P. Jacobs regarding cars purchased by J. Blackburn and funding sources (.1).	109.00
4/15/10	PSJ	.60	Reviewed email re SEC and J. Blackburn freeze order (.1); <u>sent email re cars sold by Lakeshore MC (.2); reviewed emails re A. Banas and J. Blackburn Complaint (.1); sent email re A. Banas and J. Blackburn Complaint (.1); reviewed email re J. Blackburn 2007 W-2 (.1).</u>	195.00 -97.50
4/16/10	VEL	.20	Telephone conference with M. Rodert re Kimberly Blackburn representation.	150.00

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4/16/10	VEL	.20	Email with M. Pinciak re [REDACTED]	150.00
4/16/10	VEL	.30	Office conference with M. Pinciak re follow up with K. Blackburn counsel, J. Blackburn counsel and T. Banas counsel re freeze and turnover of various assets.	225.00
4/16/10	VEL	.20	Emails with P. Jacobs and M. Pinciak re follow up on additional O'Gara documents.	150.00
4/16/10	MRP	.60	Drafted email to P. Jacobs regarding status hearing (.1); drafted email to L. Roadman regarding revised asset freeze order (.1); drafted email to R. Martin regarding J. Blackburn cooperation (.1); conferred ith P. Jacobs regarding meeting with G. Paloian (.2); office conference with V. Lazar regarding meeting with G. Paloian, J. Blackburn, Tony Banas etc (.1).	327.00
4/16/10	PSJ	1.00	Sent email re service of process (.1); reviewed emails re service of process (.2); reviewed email re A. Banas and J. Blackburn's bank statements (.1); reviewed emails re J. Blackburn and A. Banas (.1); sent emails re J. Blackburn cars (.3); revised J. Blackburn cars spreadsheet re information from O'Gara (.2).	325.00 -130
4/19/10	VEL	.20	Emails with P. Jacobs and M. Pinciak re subpoena for joint Blackburn and Bergstrum documents at JPM.	150.00
4/19/10	VEL	.30	Reviewed information re Rolls Royce and final document on Bentley.	225.00
4/19/10	VEL	.20	Emails with C. Dickinson re documentation for Hartford and [REDACTED]	150.00
4/19/10	VEL	.40	Conference call with A. Cotter and B. Roche re equity in Blackburn homes and trustee position on payment motion.	300.00
4/19/10	VEL	.40	Conference call with T. Campbell and M. Pinciak re automobiles and other assets and turnover of same.	300.00

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4/19/10	MRP	1.30	Drafted email to V. Lazar regarding message from L. Roadman (.1); drafted email to T. Campbell regarding J. Blackburn cars (.1); drafted email to V. Lazar regarding J. Blackburn cars (.1); teleconference with V. Lazar regarding J. Blackburn cars to voluntarily turn over (.1); teleconference with V. Lazar and T. Campbell regarding J. Blackburn cars (.3); reviewed email from V. Lazar regarding call with SEC regarding J. Blackburn cars and houses (.1); office conference with V. Lazar regarding cars and call with D. Stetler (.4); teleconference with V. regarding Lazar Banas and call from L. Roadman (.1).	708.50
4/19/10	PSJ	1.50	Reviewed emails re call with SEC and J. Blackburn's attorney (.2); reviewed email re A. Banas (.1); retrieved information on J. Blackburn and B. Burgstone's joint checking account (.2); sent emails re J. Blackburn and B. <u>Burgstone's joint checking account (.2)</u> ; reviewed email re K. Blackburn (.1); reviewed emails re J. Blackburn (.1); revised J. Blackburn car spreadsheet (.6).	487.50 -65.00
4/20/10	CCD	.60	Reviewed Confidentiality Agreement as revised by Hartford (.1); emailed with V. Lazar re same (.2); emailed with Hartford counsel re same (.3).	390.00
4/20/10	MRP	1.90	Drafted email to P. Jacobs regarding list of questions for J. Blackburn (.1); drafted email to G. Paloian regarding meeting with J. Blackburn's lawyer (.1); reviewed revised draft of J. Blackburn questions (.9); teleconference with P. Jacobs regarding the same (.1); drafted email to P. Jacobs and V. Lazar regarding further questions for J. Blackburn (.1); reviewed revised car spreadsheet (.2); drafted emails to V. Lazar regarding J. [REDACTED] issues (.1); reviewed email from T. Campbell regarding mortgage foreclosure documents (.1); drafted email to L. Roadman regarding Banas freeze order (.1); reviewed emails from P. Jacobs regarding J. Blackburn truck purchase (.1).	1,035.50

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4/20/10	PSJ	3.00	Reviewed emails re questions for J. Blackburn (.4); <u>sent emails re J. Blackburn car spreadsheet (.2)</u> ; reviewed emails re J. Blackburn's Malibu home (.1); <u>sent emails re J. Blackburn's Malibu home (.3)</u> ; reviewed email re J. Blackburn car spreadsheet (.1); reviewed email re A. Banas (.1); revised list of questions for J. Blackburn (.4); <u>sent emails re list of questions for J. Blackburn (.3)</u> ; reviewed emails re list of questions for J. Blackburn (.3); reviewed email re J. Blackburn's Ford 250 (.1); retrieved information re J. Blackburn's American Express payments (.4); <u>sent email re Canopy's payments to American Express for J. Blackburn (.2)</u> ; reviewed revised list of topics re J. Blackburn (.1).	975.00 (4) -325.00
4/21/10	VEL	.20	Follow up with M. Pinciak re Stetler's client cooperation.	150.00
4/21/10	VEL	.30	Reviewed foreclosure materials for Blackburn properties and forward same to B. Roche.	225.00
4/21/10	VEL	.30	Telephone conferences and emails with M. Pinciak re carve outs from Banas order re cash deposit and motorcycle and addressing same.	225.00

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4/21/10	MRP	3.60	Teleconference with G. Paloian and V. Lazar regarding outstanding items, including suits, freeze order, cars etc. (1.0); reviewed email from T. Campbell to A. Cotter regarding cars (.1); drafted email to G. Paloian regarding meeting with T. Campbell (.1); reviewed order modifying asset freeze order (.1); drafted various emails to P. Jacobs regarding additional J. Blackburn accounts and subpoena to Chase(.2); drafted email to V. Lazar regarding new Blackburn account (.1); drafted email to G. Paloian regarding Blackburn account identified in asset freeze order (.1); drafted email to T. Campbell regarding j. Blackburn account (.1); reviewed additional J. Blackburn questions forwarded by C. Robertson (.1); drafted email to P. Jacobs regarding the same (.1); reviewed docket sheet in SEC enforcement action (.1); teleconference with L. Roadman regarding asset freeze order (.3); drafted email to V. Lazar summarizing call with L. Roadman (.2); office conference with V. Lazar regarding Banas asset freeze order (.2); drafted email to P. Jacobs regarding revision to asset freeze order (.1); reviewed asset freeze order (.1); office conference with P. Jacobs regarding J. Blackburn accounts, new subpoenas, Banas freeze order etc. (.3); follow-up call with L. Roadman regarding Banas asset freeze order (.3).	1,962.00
4/21/10	PSJ	3.20	Reviewed emails re asset freeze order against J. Blackburn (.5); reviewed email re list of topics for J. Blackburn (.2); reviewed J. Blackburn modified asset freeze order (.1); reviewed email re J. Blackburn's 2010 Bentley (.1); <u>sent emails re J. Blackburn's 2010 Bentley (.1); reviewed emails re A. Banas freeze order (.2); revised A. Banas agreed freeze order (.6); drafted an agreed order to modify J. Blackburn's asset freeze order (1.3); <u>sent email re A. Banas's revised asset freeze order (.1).</u></u>	1,040.00 -65.00
4/22/10	MRP	1.00	Reviewed and revised Banas freeze order (.3); reviewed email from P. Jacobs regarding J. Blackburn truck (.1); reviewed email from C. Robertson regarding additional questions for J. Blackburn (.2); reviewed email from G. Paloian regarding questions for J. Blackburn (.1); reviewed order allowing J. Blackburn to turn over cars to the estate (.2); drafted email to V. Lazar regarding same (.1).	545.00

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4/22/10	PSJ	1.50	Revised J. Blackburn agreed freeze order (.1); sent email re J. Blackburn agreed freeze order (.1); updated J. Blackburn car spreadsheet (.1); reviewed emails re J. Blackburn asset freeze (.2); reviewed emails re J. Blackburn (.3); <u>sent emails re J. Blackburn (.2);</u> (4) conferred with M. Pinciak-Madden re J. Blackburn (.2); reviewed email re J. Blackburn properties (.1); revised list of topics for J. Blackburn (.2).	487.50 -65.00
4/23/10	VEL	.30	Reviewed Hamid proposal and email to M. Pinciak re proposed response.	225.00
4/23/10	MRP	3.40	Further reviewed and revised Banas freeze order (1.3); drafted various emails to P. Jacobs regarding list of questions for J. Blackburn meeting (.1); reviewed and revised draft list of questions for J. Blackburn (.4); drafted email to G. Paloian regarding Banas freeze order (.4); drafted email to G. Paloian and V. Lazar regarding Banas deposit with court (.1) drafted email to L. Roadman regarding Banas freeze order (.5); drafted various emails to V. Lazar regarding revisions to Banas freeze order (.2); reviewed additional questions for J. Blackburn sent by C. Robertson (.2); reviewed revised order pertaining to J. Blackburn turn over of assets to the estate (.2).	1,853.00
4/23/10	PSJ	3.90	Reviewed email re topics for J. Blackburn (.1); revised list of topics for J. Blackburn (2.3); <u>sent emails re topics for J. Blackburn (.1);</u> (4) reviewed revised J. Blackburn agreed order (.1); reviewed revised A. Banas agreed order (.3); reviewed emails re revised A. Banas agreed order (.5); reviewed emails re revised J. Blackburn agreed order (.2); reviewed emails re A. Banas consumption issue (.3).	1,267.50 -32.50
4/25/10	MRP	.10	Reviewed email from V. Lazar regarding turn over of cars/houses by J. Blackburn.	54.50
4/26/10	VEL	.20	Telephone conference with M. Pinciak re agreed order.	150.00
4/26/10	MRP	.20	Reviewed email from L. Roadman regarding Banas order (.1); drafted email to V. Lazar regarding timing/Banas order (.1).	109.00

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4/26/10	PSJ	.30	Reviewed emails re A. Banas Agreed Order (.1); <u>sent email re meeting with T. Campbell (.1)</u> ; reviewed email re meeting with T. Campbell (.1).	97.50
4/27/10	VEL	.20	Telephone conference with M. Pinciak re coverage of status hearing on complaint and position on order.	150.00
4/27/10	VEL	.20	Commented on Banas order.	150.00
4/27/10	VEL	.30	Follow up re source of funds for J. Blackburn truck.	225.00
4/27/10	VEL	.30	Follow up with M. Pinciak re additional assets and coordination with SEC and U.S. Attorney's Office, and telephone conference with G. Paloian re same.	225.00
4/27/10	MRP	2.20	Reviewed and further revised list of questions for meeting with T. Campbell/J. Blackburn (1.6); office conference with V. Lazar and P. Jacobs regarding meeting with T. Campbell (.4); drafted various emails to V. Lazar regarding meeting with T. Campbell (.2).	1,199.00
4/27/10	PSJ	1.50	Reviewed emails re A. Banas Agreed Order (.4); reviewed email re status hearing (.1); conferred with V. Lazar re topics for J. Blackburn (.1); <u>sent email re A. Banas Agreed Order (.1)</u> ; reviewed emails re J. Blackburn's Ford truck (.3); <u>sent email re J. Blackburn's Ford truck (.2)</u> ; retrieved information on J. Blackburn's Ford truck (.2); <u>sent email re meeting with T. Campbell (.1)</u> .	487.50 -130.00
4/28/10	MRP	.70	Drafted various emails to P. Jacobs regarding J. Blackburn cars (.1); Drafted email to T. Campbell regarding items recovered from J. Bartlett (.1); drafted email to T. Campbell regarding purchase of truck by J. Blackburn (.2); drafted additional email to L. Roadman regarding status hearing on Tuesday (.1); drafted email to G. Paloian and V. Lazar regarding follow-up call with government (.1); drafted email to T. Campbell regarding car purchased for C. Wolf (.1).	381.50

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4/28/10	PSJ	1.20	Reviewed emails re Lexus for J. Blackburn's neighbor (.2); <u>sent email re Lexus for J. Blackburn's neighbor (.1);</u> reviewed emails re J. Blackburn's Ford truck (.3); <u>sent emails re J. Blackburn's Ford truck (.2);</u> retrieved information on J. Blackburn's purchase of a Lexus and payment information on his American Express card (.1); reviewed email re J. Blackburn assets (.2); <u>sent email re J. Blackburn's assets (.1).</u>	390.00	(4) -130.00
4/30/10	CCD	.30	Reviewed status of crime insurance claim (.2); e-memo to V. Lazar re same, and re next steps (.1).	195.00	
4/30/10	VEL	.30	Telephone conference with C. Dickinson re materials for insurance company and communication re fraud exception.	225.00	
		287.00	PROFESSIONAL SERVICES	138,201.00	
MATTER TOTAL				\$ 138,201.00	

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1/11/10	MHM	1.80	Finalized Schedule E, electronically filed same and worked on uploading creditors.	495.00
1/20/10	VEL	.20	Reviewed and responded to emails re executory contract rejections.	150.00
1/21/10	VEL	.20	Message from G. Paloian re notice of meeting of creditors and follow up with M. Matlock re same.	150.00
1/21/10	LSR	1.70	Drafted executory Contract motion.	629.00
1/22/10	VEL	.20	Edited executory contract rejection motion and office conference with L. Raiford re filing of same.	150.00
1/22/10	LSR	.30	Drafted executory contract motion.	111.00
1/27/10	VEL	2.00	Prepared for and attended 341 meeting and follow up with G. Paloian re open issues.	1,500.00
1/27/10	MHM	.40	Prepared binder of relevant documents for V. Lazar attendance at 341 meeting. (12)	110.00 -110.00
1/27/10	LSR	1.60	Attended hearing re Trustee's motion to reject executory contract.	592.00
2/09/10	MHM	1.10	Reviewed court docket for new appearances and updated service lists.	302.50
3/22/10	VEL	.40	Reviewed monthly operating report from R. Angart and office conference with M. Matlock re revising and reorganizing same.	300.00
3/23/10	VEL	.20	Reviewed revised monthly operating report for M. Matlock and approved same for filing.	150.00
3/23/10	MHM	2.10	Reviewed draft operating report (.3); reviewed official forms and guidelines (.3); worked on preparing revised form (1.3); corresponded with V. Lazar and R. Angart re same and signature pages (.2).	577.50
3/24/10	MHM	.20	Prepared monthly operating report for filing with court and e-filed same.	55.00
4/29/10	LSR	.50	Drafted supplemental declaration for V. Lazar.	185.00

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COMMUNICATIONS WITH CREDITORS				MATTER NUMBER - 10059	
1/05/10	VEL	.20	Telephone conference with M. Gremmler, Canopy customer, re proof of claim.		150.00
1/06/10	MHM	2.80	Worked on returning creditor calls.	(4) -770.00	770.00
1/07/10	MHM	1.50	Worked on returning creditor calls.	(4) -412.50	412.50
1/08/10	MHM	.40	Returned creditor calls.	(4) -110.00	110.00
1/11/10	VEL	.20	Commented on revised Jenner script for voice mail box.		150.00
1/11/10	MHM	.10	Reviewed schedules and service list for inclusion of Red Ant Army.		27.50
1/11/10	MHM	.10	Corresponded with Red Ant Army and M. Hinds re filing claim.		27.50
1/11/10	MHM	.20	Telephone conference and correspondence with W. Peterson re proof of claim.		55.00
1/11/10	MHM	.40	Worked on returning telephone calls to creditors.	(4) -110.00	110.00
1/11/10	MMH	.20	Returned telephone calls to creditors.	(4) -109.00	109.00
1/12/10	VEL	.10	Email with M. Matlock re post-petition check.		75.00
1/12/10	MMH	.10	Updated Jenner inquiry line.		54.50
1/28/10	MMH	.20	Telephone conference with counsel for Bank of India.	(4) -109.00	109.00
2/01/10	LSR	.60	Telephone conversation with creditor re case status.		222.00
2/17/10	VEL	.20	Telephone conference with creditor and forwarded voice mail message re proof of claim form.		150.00
2/22/10	MHM	.10	Corresponded with W. Peterson re no necessity to file additional proof of claim.		27.50
2/23/10	VEL	.20	Reviewed email from E. Freed and follow up with G. Paloian and J. Sowka re response.		150.00
2/23/10	VEL	.20	Prepared response for E. Freed re 2004's.		150.00

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2/23/10	MHM	3.20	Reviewed returned bar date notices, indexed same and researched new address information.	880.00
2/25/10	VEL	.20	Email with S. Eisenstein re chapter 7 bar date and proofs of claim.	150.00
2/25/10	VEL	.50	Conference call with N. Colton and E. Freed re 2004 participation request and potential coordination meeting.	375.00
2/26/10	MHM	.70	Returned calls to various creditors re case status and claims filing process. (7)	192.50 -19.25
3/03/10	VEL	.20	Telephone conference with N. Colton re meeting to discuss status of case.	150.00
3/04/10	VEL	.20	Follow up meeting with Coventry counsel. (4)	-150.00 150.00
3/04/10	VEL	.30	Reviewed materials for meeting with Coventry.	225.00
3/04/10	VEL	.20	Emails with R. Angart re balance sheet for meeting with Coventry.	150.00
3/04/10	MHM	.50	Worked on returning telephone calls to creditors and answering questions re claims process, etc. (4)	137.50 -137.50
3/05/10	VEL	.30	Reviewed materials re distribution to Coventry.	225.00
3/05/10	MHM	.40	Returned telephone calls to creditors. (4)	-110.00 110.00
3/05/10	MHM	1.20	Reviewed returned bar date notices, researched forwarding information and forwarded same. (7)	330.00 -33.00
3/08/10	VEL	.30	Telephone conferences with creditors re questions about proof of claim and notice.	225.00
3/08/10	VEL	.30	Reviewed balance sheet and related materials for Coventry meeting.	225.00
3/08/10	MHM	.70	Telephone conferences with various creditors re status of bankruptcy and procedures for filing proofs of claim. (7)	192.50 -19.25
3/08/10	MHM	1.30	Researched potential forwarding information for returned bar date notices.	357.50
3/09/10	VEL	1.30	Prepared for and attended video conference with Coventry counsel re update on status and potential coordination of claims.	975.00

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3/09/10	MHM	.40	Telephone conferences with J. Anzerino, D. Costello, R. Prince and other creditors re case and proof of claim procedure.	110.00
3/09/10	MHM	1.40	Researched forwarding information for returned bar date notices, updated log and forwarded new bar date notice for available addresses. (7)	385.00 -38.50
3/10/10	VEL	.20	Office conference with M. Matlock re specific customer questions.	150.00
3/10/10	MHM	.30	Telephone conferences with C. Weitzenkorn and J. Whittle re case and proofs of claim.	82.50
3/10/10	MHM	.30	Updated returned bar date notice log with returned mail.	82.50
3/11/10	MHM	.30	Telephone conferences with creditors re case and proofs of claim.	82.50
3/12/10	VEL	.20	Telephone conferences with customers re proof of claim question.	150.00
3/12/10	MHM	.20	Telephone conferences with creditors re case.	55.00
3/15/10	MHM	.90	Reviewed returned bar date notices, researched address information and forwarded same.	247.50
3/23/10	VEL	.20	Reviewed letter re chapter 11 administrative claim and forwarded same to J. DeJonker.	150.00
3/26/10	VEL	.30	Telephone conferences with objecting creditors re fee application objections.	225.00
3/30/10	MHM	.10	Corresponded with creditor re copy of fee application.	27.50
4/07/10	MHM	.40	Telephone conferences with S. Rodriguez and C. Wysocki re filing claims and status of case (0.2); reviewed filed claims and prepared transmittal of same to claimants (0.2).	110.00
4/15/10	VEL	.20	Email to N. Colton re Seyfarth contacts and car list.	150.00
4/28/10	MHM	.10	Telephone conference with Breanna re claim of Salesforce.com.	27.50
4/28/10	MHM	.30	Reviewed schedules for claim of salesforce.com and forwarded proof of claim and bar date notice re same.	82.50

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1/07/10	VEL	.20	Reviewed emails re transfer of domain name and Canopy ability to respond.	150.00
1/08/10	VEL	.20	Telephone conference with G. Paloian re 363 process and Payflex and Trizetto competition.	150.00
1/08/10	VEL	.30	Telephone conference with N. Colton and E. Shlering re Coventry position on source code and termination of agreements and potential tax issues.	225.00
1/11/10	VEL	.20	Telephone conference with G. Paloian re due diligence on license source code issues and forwarded preliminary chart.	150.00
1/11/10	MMH	.20	Coordinated auction logistics.	109.00
1/12/10	VEL	.20	Telephone conference with G. Paloian re sale status and negotiations with Payflex and Trizetto.	150.00
1/12/10	MMH	.40	Telephone conferences with creditors re case and sale procedures.	110.00
1/13/10	VEL	.20	Reviewed 3-Comm Software correspondence and forwarded information re executory contract.	150.00
1/14/10	VEL	.40	Reviewed and commented on motion to modify sale procedures order.	300.00
1/14/10	VEL	.20	Emails with J. DeJonker re UCC and lien searches.	150.00
1/20/10	VEL	.20	Telephone conference with R. Weber re NDAs.	150.00
1/20/10	VEL	.20	Telephone conference with J. DeJonker re reclamation demands.	150.00
1/20/10	MMH	.10	Correspondence with S. Griffin. (4)	-54.50 54.50
1/21/10	VEL	.80	Conference call with J. Switzer, G. Paloian, J. Sowka and R. Angart re identification of executory contracts for rejection and potential contracts for assumption in connection with sale and allocation of responsibility for same.	600.00
1/21/10	VEL	.30	Telephone conference with J. Sowka re CMC rejection motion and follow up with L. Raiford re preparation of same.	225.00

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1/21/10	VEL	.20	Office conference with M. Hinds re return of Trizetto security deposit.	150.00
1/21/10	MMH	.50	Reviewed correspondence from bidder and coordinated return of deposit.	272.50
1/22/10	VEL	.20	Reviewed email from G. Paloian re Coventry request for opportunity to make speech.	150.00
1/22/10	MHM	.30	Prepared service for and e-filed motion to reject CMC contract nunc pro tunc.	632.50
			(2) .3 allowed	-550.00
1/23/10	VEL	.70	Emails with R. Weber re insert for APA and prepared same.	525.00
1/24/10	VEL	.20	Emails with M. Hinds re preparation for auction sale.	150.00
1/24/10	MMH	.30	Email correspondence with V. Lazar re sale issues (.2); review of sale emails (.1).	163.50
1/25/10	VEL	.20	Office conference with M. Hinds re auction preparation.	150.00
1/25/10	VEL	.30	Emails and telephone conferences with Seyfarth attorneys re continuance of hearing and status of negotiations with Payflex.	225.00
1/25/10	VEL	.40	Reviewed redline of APA per R. Weber email.	300.00
1/25/10	MHM	.70	Reviewed service lists and documents for service of sale order on specific parties.	192.50
1/25/10	MMH	1.30	Corresponded with Trustee counsel re sale, adjournment of same, and edits to sale order.	708.50
1/27/10	MMH	.40	Coordinated logistics for 2/2 auction and telephone conference from Hale Capital re same.	218.00
			(8)	-218.00
2/01/10	VEL	.20	Office conference with M. Hinds preparation for auction.	150.00
2/01/10	VEL	.20	Telephone conference with Seyfarth attorney re coordination of auction.	150.00
2/02/10	VEL	.40	Office conference with G. Paloian re auction and open litigation matters.	300.00
2/02/10	LSR	1.00	Assisted Trustee in preparation for auction of the debtor's assets.	370.00

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INVESTIGATION OF CLAIMS

MATTER NUMBER - 10075

1/04/10	VEL	.20	Email with G. Paloian re D&O and crime insurance representation of trustee.	150.00
1/04/10	VEL	.30	Telephone conference with J. Marwil re [REDACTED] and contacting G. Paloian.	225.00
1/04/10	VEL	.20	Emails with J. Zafran re questions about [REDACTED]	150.00
1/04/10	PSJ	.20	Read email re M. Hamid's response to demand letter (.1); scanned and emailed proof of service re American Express subpoena (.1). (4)	65.00 -32.50
1/04/10	MER	.80	Researched specialized databases to identify the registered agents for several companies for P. Jacobs (#28895).	208.00
1/05/10	VEL	.20	Email to D. Green re transfer of Wilson Sonsini files to G. Paloian.	150.00
1/05/10	VEL	.30	Office conference with M. Pinciak and P. Jacobs re materials for G. Paloian's office and bank riders.	225.00
1/05/10	VEL	.30	Emails with R. Angart and D. Stevenson re Ramsey Ehrlich retainer agreement.	225.00
1/05/10	VEL	.20	Email to G. Paloian re information for Rule 2004 subpoenas.	150.00
1/05/10	VEL	.20	Email to D. Click and J. Zafran re Amex and Net Jets potential claims.	150.00
1/05/10	MRP	.70	Drafted email to V. Lazar and P. Jacobs regarding draft subpoenas/riders (.1); reviewed and revised draft email from P. Jacobs to G. Paloian regarding Rule 2004 subpoenas (.2); office conference with V. Lazar and P. Jacobs regarding case status and tasks, including subpoenas, claims etc. (.4).	381.50

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1/08/10	PSJ	4.00	Read email from M. Pinciak-Madden re DOJ/SEC call and additional investigation targets (.1); reviewed letter and attachments from Putnam Leasing Company's attorney re letter of inquiry (.3); read emails re inquiry letter and demand letter responses (.1); read emails re NetJets (.1); reviewed invoices and contract from NetJets (.6); conferred with N. Speiser from NetJets re NetJets contract (.1); <u>read and sent emails re NetJets summary (.1); read email to Lakeshore MC's attorney re letter of inquiry (.1); worked on reconciling invoices with spreadsheet provided by NetJets and spreadsheet provided by Alvarez (.8); met with M. Pinciak-Madden re NetJets summary of invoices and contract and reconciliation of numbers (.1); worked on draft of summary of NetJets invoices and contract (1.5); sent draft of NetJets summary to M. Pinciak-Madden (.1).</u>	1,300.00 -32.50
1/09/10	VEL	.30	Reviewed spreadsheets from P. Jacobs and email re updating for Lamborghini and primary passenger information.	225.00
1/09/10	VEL	.20	Email with M. Pinciak re demand letter for Amex and Net Jets.	150.00
1/09/10	MRP	.30	Drafted email to P. Jacobs regarding review of NetJets invoices (.1); drafted email to V. Lazar regarding additional letter requests (.1); drafted email to P. Jacobs regarding letters demanding freeze i n assets (.1).	163.50
1/09/10	PSJ	1.40	Reviewed all emails to create spreadsheet and created spreadsheet re letter of inquiry responses and vendor's contact information/vendor's attorney contact information (.7); sent draft of NetJets summary to V. Lazar (.1); read emails re aforementioned spreadsheets and revisions (.1); revised letter of inquiry responsive spreadsheet re VINs on Blackburn's Lamborghinis and additional lead passengers on Blackburn's jet (.3); reviewed emails re Blackburn's Lamborghini and reviewed CARFAX history (.1); reviewed emails re revisions to NetJets summary (.1).	455.00
1/10/10	PSJ	.90	Reviewed Canopy directory for names listed on Blackburn's jet invoices (.1); updated NetJets summary with employee information from directory (.1); drafted credit freeze letter to NetJets and AmEx (.7).	292.50

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1/15/10	MRP	2.60	Office conference with V. Lazar and P. Jacobs regarding pursuit of claims and memo to G. Paloian regarding game plan (.5); various teleconferences with Nancy at O'Gara Coach regarding request for documents (.4); reviewed documents forwarded by O'Gara (.3); drafted email to V. Lazar regarding materials from O'Gara (.1); reviewed spreadsheets prepared by P. Jacobs, detailing responses to letter inquiries (.3); reviewed P. Jacobs memo summarizing results of review of NetJets invoices (.4); reviewed email from D. Click regarding Amcore detail and transfers to T. Banas (.1); teleconference with D. Click regarding the same (.2); office conferences with V. Lazar regarding calls with O'Gara (.2); reviewed various emails from V. Lazar regarding vehicle purchased through O'Gara (.1).	1,417.00
1/15/10	PSJ	1.60	Conducted research for ideas on necessary discovery to establish case against targets (.5); emailed M. Pinciak-Madden re ideas for necessary discovery (.1); revised NetJets memorandum (.5); reviewed docket entry for SEC case (.1); reviewed documents from O'Gara Coach Company and updated spreadsheet with information (.4).	520.00
1/15/10	PSJ	.70	<u>Printed spreadsheets, NetJets memorandum, and complaints for meeting with V. Lazar and M. Pinciak-Madden (.2); met with V. Lazar and M. Pinciak-Madden re progress of case (.5).</u>	227.50 -65.00
1/18/10	VEL	.20	Skimmed outline for G. Paloian and email with M. Pinciak re same.	150.00
1/18/10	VEL	.70	Edit outline for G. Paloian and forwarded same to M. Pinciak and P. Jacobs and C. Dickinson for editing.	525.00
1/18/10	MRP	3.00	Office conference with V. Lazar regarding memo to G. Paloian discussing information needed to assess claims (.2); drafted email to P. Jacobs regarding discovery needed to assert claims (.1); drafted email to V. Lazar regarding discovery needed for claims (.2); prepared draft email to G. Paloian outlining potential claims and discovery needed (.5) drafted detailed memo to G. Paloian outlining potential claims and discovery needed (1.8); drafted email to V. Lazar regarding the same (.1); drafted email to C. Dickinson regarding D&O claims (.1).	1,635.00

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2/10/10	PSJ	.50	Prepared address list for 2004 exam.	162.50
2/11/10	VEL	.20	Email with J. Switzer re Northern 2004 and inability of Jenner & Block to handle.	150.00
2/11/10	VEL	.20	Email with J. Sowka re 2004 allocations of responsibility.	150.00
2/11/10	MHM	3.80	Updated service lists, updated and e-filed motion for 2004 exams (1.2); worked on service of same (2.5). <u>5 allowed</u>	1,045.00 7 -33.00 2 -550
2/12/10	MRP	.10	Drafted email to J. Pollick at McGuire Woods regarding meeting with M. Hamid (.1).	54.50 - 583.00
2/17/10	VEL	.40	Office conference with P. Jacobs re preparing new round of 2004 subpoenas and support for same.	300.00
2/17/10	VEL	.20	Telephone conference with M. Pinciak re follow up on Just Great Seats meeting.	150.00
2/17/10	VEL	.20	Emails with P. McGrath re Fifth Third subpoena.	150.00
2/17/10	VEL	.70	Edited rider for broad 2004 subpoenas and commented on form of subpoena and timing for responses.	525.00
2/17/10	VEL	1.00	Prepared for and attended hearing re 2004 motion.	750.00
2/17/10	MRP	.50	Reviewed Rule 2004 order entered by Court (.1); drafted email to V. Lazar regarding R. Sazibieda (.1); drafted email to J. Pollick regarding JGS and R. Sazibieda (.1); teleconference with V. Lazar regarding R. 2004 order and issuance of subpoenas (.2).	272.50
2/17/10	PSJ	4.80	Read and sent emails re 2004 subpoenas, issuing subpoenas in different states, crime insurance claims, and 2008 Alvarez and Marsal analysis (1.1); met with V. Lazar re 2004 subpoenas and riders (.5); created a draft of a subpoena and rider for V. Lazar to review (.4); revised draft subpoena and rider according to V. Lazar's revisions (.3); conferred with P. McGrath re 2008 analysis and information for 2004 subpoenas (.3); conferred with Docketing re issuing subpoenas in different states (.3); reviewed 2004 order (.1); worked on subpoenas and riders for entities and people listed in the 2004 order (1.8).	1,560.00 41 - 357.50

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2/18/10	VEL	1.00	Office conference with G. Paloian and Seyfarth litigator C. Robertson re investigation and coordination of litigation.	750.00
2/18/10	VEL	.20	Office conference with P. Jacobs re 2004 questions.	150.00
2/18/10	VEL	.20	Follow up with P. Jacobs re Intramedia and First Bank of Virginia.	150.00
2/18/10	VEL	.20	Follow up with M. Pinciak re approval of subpoena and supervision of scope.	150.00
2/18/10	MRP	.30	Drafted email to G. Paloian regarding meeting with Just Great Seats (.1); drafted various emails to P. Jacobs regarding R. 2004 subpoenas (.2).	163.50
2/18/10	PSJ	10.30	Conferred with different vendors listed on 2004 order re service of subpoenas (.6); conferred with P. Long re issuing subpoenas in different states (.1); conferred with P. McGrath re information for 2004 subpoenas (.2); conferred with V. Lazar re information for 2004 subpoenas (.1); located district courts to issue subpoenas in different states (.3); <u>read and sent emails re 2004 subpoenas, riders, service information, third parties who will receive subpoenas, and issuing subpoenas (.7);</u> continued to work on subpoenas and riders for vendors, banks, and individuals listed in the 2004 order (8.3).	3,347.50 -227.50
2/19/10	MRP	1.00	Office conference with P. Jacobs regarding draft subpoenas and revisions to the same (.8); drafted email to G. Paloian regarding meeting with Just Great Seats (.1); drafted email to J. Pollick, attorney for Just Great Seats, regarding meeting (.1).	545.00
2/19/10	PSJ	6.20	Continued to work on subpoenas and riders for entities and people listed in the 2004 order (4.6); continued to contact vendors re service of subpoenas (.4); <u>read and sent emails re meeting with M. Pinciak-Madden to discuss information in the 2004 subpoenas (.3);</u> met with M. Pinciak-Madden re information in 2004 subpoenas (.9).	2,015.00 -97.50
2/21/10	PSJ	1.30	Read email from P. McGrath re initial 2008 analysis of Canopy custodial accounts (.2); revised subpoenas re changes discussed with M. Pinciak-madden and email from P. McGrath (1.1).	422.50

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2/22/10	VEL	.20	Reviewed voice mail from Alvarez and Marsal and follow up with M. Pinciak re conference call to discuss same.	150.00
2/22/10	VEL	.20	Emails with P. Jacobs re Bank of America subpoenas.	150.00
2/22/10	VEL	.20	Telephone conference with M. Pinciak re preparation for Just Great Seats meeting.	150.00
2/22/10	MRP	1.40	Drafted email to V. Lazar regarding subpoenas (.1); drafted email to V. Lazar regarding NetJets subpoena and request for additional time to respond, and drafted follow-up email to NetJets counsel (.1); teleconference with Esquire Staffing regarding subpoena (.2); drafted email to V. Lazar and P. Jacobs regarding Esquire subpoena and response (.1); reviewed documents produced by Esquire in response to subpoena (.2); drafted email to P. Jacobs regarding Lakeshore Motor Cars subpoena and email from P. Jacobs regarding conversation with counsel for Lakeshore (.1); drafted email to P. Jacobs regarding preparation for meeting with Just Great Seats (.1); reviewed email from P. Jacobs, attaching all 2004 subpoenas issued (.1); reviewed additional draft Rule 2004 subpoenas prepared by P. Jacobs (.4).	763.00
2/22/10	PSJ	3.80	Revised, printed, and prepared 2004 subpoenas for issuance (1.4); conferred with J. Wilson to have subpoenas issued (.1); met with M. Pinciak-Madden re issuing 2004 subpoenas (.1); read emails re paralegal for Canopy, transfers to Bank of America, issued subpoenas issues with service of subpoenas, responding to subpoenas, responses to subpoenas, list of third parties on 2004 examination list, and meeting with Just Great Seats (1.2); conferred with R. Rosenblum re subpoena to Lakeshore MC (.3); sent emails re issuing subpoenas, Lakeshore MC, list of third parties on 2004 examination list, and issued subpoenas (.6); retrieved NetJets information on Canopy case docket (.1).	1,235.00
2/23/10	VEL	.20	Office conference with P. Jacobs re subpoenas and California follow up.	150.00

⑦ -
④ - 195.00

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2/23/10	MRP	3.00	Office conference with V. Lazar regarding meeting with Just Great Seats (.1); reviewed materials received from AMEX and Just Great Seats in preparation for meeting (.2); attended meeting at McGuire Woods with V. Lazar and G. Paloian regarding potential claims against M. Hamid and Just Great Seats (2.2); drafted email to P. Jacobs regarding subpoena sent to Community One (.1); office conference with P. Jacobs regarding additional subpoenas and results of meeting with JGS (.3); teleconference with process server regarding subpoena served on Wachovia (.1).	1,635.00
2/23/10	PSJ	2.60	Read and sent emails re Just Great Seats, M. Hamid, Community One Federal Credit Union, and 2004 subpoena information for Seyfarth Shaw (.2); prepared folders for M. Pinciak-Madden and V. Lazar re Just Great Seats meeting (.9); conferred with representative for Community One Federal Credit Union re subpoena (.3); conferred with V. Lazar re documents for Seyfarth Shaw and Just Great Seats meeting (.2); left message for P. McGrath at Alvarez and Marsal re 2008 analysis (.1); read email re 2008 analysis (.1); reviewed voicemails from V. Lazar re issuing subpoenas out of California (.1); sent email to Seyfarth Shaw re subpoena information and shareholder contact information (.2); met with M. Pinciak-Madden re Just Great Seats meeting and Canopy complaint (.5).	845.00 (4) - 65. ⁰⁰ (12) - 292.50 <hr/> - 357.50
2/24/10	VEL	.20	Reviewed Amcore subpoena and email with G. Paloian re same.	150.00
2/24/10	MRP	.20	Drafted email to G. Paloian re issuance of subpoenas to Just Great Seats, Hamid, etc. (.1); drafted email to P. Jacobs re Rule 2004 order list (.1).	109.00
2/24/10	PSJ	3.10	Conducted research to find The Artisan Group (.3); conferred with president of Artisan Group (.2); drafted additional subpoenas for third parties listed on the 2004 examination order (.7); read and sent emails re demand letters, KPMG subpoena, R. Zasiebida, and GGV meeting and shareroom (.7); issued subpoenas (1.2).	1,007.50 - 227.50 (4)
2/25/10	VEL	.20	Responded to J. Campbell, Mofo, re Amcore subpoena and telephone conference with G. Paloian re same.	150.00

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2/25/10	VEL	.20	Telephone conferences with P. Jacobs re bank request for reimbursement of expenses.	150.00
2/25/10	VEL	.30	Emails re E. Gates and 820 Media and follow up with G. Paloian re same.	225.00
2/25/10	VEL	.20	Reviewed link re Just Great Seats, Chicago Cubs roof top connection.	150.00
2/25/10	PSJ	3.70	Revised and issued subpoenas (1.2); <u>read and sent emails re subpoenas, R. Zasiebida, SAS 70, Bank of America, fees for production of documents, and checks for banks</u> (4) - 292.50 (7); conferred with representative from Bank of America re extension of time, fees, and documents requested (.3); <u>conferred with representative from Community One Federal Credit Union (.2)</u> ; issued subpoena to Union Bank of California (.1); reviewed letter re subpoena to Union Bank of California (.1); conferred and met with V. Lazar re subpoenas, 820 Media, transfers, and checks to banks (.7); gained access to GGV shareroom (.1); left message for and reviewed message from C. Ward re confidentiality agreement (.1); emailed M. Pinciak-Madden re update on Canopy (.2).	1,202.50
2/26/10	MRP	.80	Office conference with P. Jacobs regarding issuance of additional subpoenas and reviewed the same (.2); reviewed emails from P. Jacobs regarding calls about subpoenas (.1); teleconference with IBEW regarding subpoenas (.2); drafted email to IBEW regarding subpoena (.1); reviewed proof of loss sent by C. Dickinson to Hartford's counsel (.2).	436.00

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2/26/10	PSJ	2.10	Conferred with Bank of America re subpoena (.3); emailed P. McGrath at Alvarez and Marsal re call with Bank of America and custodial account transfers (.2); revised complaint re custodial accounts (.3); conferred with V. Lazar re GGV earmarking defense (.2); conferred with M. Yokovich re scanning subpoenas issued via personal service (.1); conferred with C. Ward re confidentiality agreement (.2); <u>read and sent emails re pre/post Spectrum transfers, 820 Media, National City Bank, Bank of America, IBEW subpoena, confidentiality agreement, and Union Bank of California (.6); left message for K. Morrison re subpoena to Union Bank of California (.1); conferred with M. Pinciak-Madden re IBEW subpoena (.1).</u>	682.50 -195.00
3/01/10	VEL	.20	Reviewed response from Bank re additional transfers to 820 Media employees.	150.00
3/01/10	VEL	.30	Prepared email to team re subpoena and other open issues and follow up telephone conferences with P. Jacobs and M. Pinciak re same.	225.00
3/01/10	VEL	.20	Emails with M. Pinciak re Rich Z meeting.	150.00
3/01/10	PSJ	1.70	Read emails re meeting with V. Lazar, Bank of America transactions, subpoenas, Canopy Series D stock purchase agreement, R. Zasiebida, IBEW, criminal information filed against J. Blackburn and A. Banas, confidentiality agreement, supporting documents for Alvarez and Marsal 2008 analysis, and US Bank (.8); conferred with V. Lazar re subpoenas (.1); reviewed criminal information against A. Banas and J. Blackburn and reviewed summer 2009 use of funds spreadsheet (.1); <u>sent emails re meeting with V. Lazar, subpoenas, Fifth Third Bank, 2008 Amcore analysis, summer 2009 use of funds spreadsheets, confidentiality agreement, and criminal information filed against A. Banas and J. Blackburn (.7).</u>	552.50 -227.50
3/02/10	PSJ	2.30	Conferred with US Bank representative re subpoena (.1); completed draft of confidentiality agreement (1.8); <u>sent emails re US Bank subpoena and meeting with Just Great Seats (.1); read emails re R. Zasiebida, US Bank, Just Great Seats, and American Express (.3).</u>	747.50 -32.50

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3/03/10	VEL	.20	Telephone conference with M. Pinciak re results of 2004 discovery conference with Just Great Seats counsel.	150.00
3/03/10	VEL	.20	Email with G. Paloian re A&M budget for 2008 transactions.	150.00
3/03/10	PSJ	1.50	Conferred with American Express representative re subpoena and meeting with Just Great Seats (.4); conferred with M. Pinciak-Madden re transfers to O'Gara Coach Company, organizing subpoenaed material, and American Express (.2); conferred with M. Yokovich re organizing subpoenaed material (.1); attended conference call with M. Pinciak-Madden and Just Great Seats (.3); read emails re Just Great Seats and O'Gara Coach Company (.2); sent emails re Just Great Seats, American Express, and O'Gara Coach Company (.3).	487.50
3/04/10	VEL	.40	Telephone conferences with G. Paloian and A&M personnel re retention and fee issues.	300.00
3/04/10	VEL	.40	Reviewed material circulated by M. Pinciak including O'Gara documents and potential fraudulent transfers.	300.00
3/04/10	PSJ	4.60	Reviewed subpoena documents from O'Gara Coach Company (1.9); sent email to V. Lazar and M. Pinciak-Madden re O'Gara Coach Company (.3); sent G. Paloian subpoenaed documents from different third parties (.3); created filing system for subpoenaed documents (.2); reviewed and verified documents sent from M. Hamid with records from American Express (.5); read emails re Union Bank subpoena, subpoenaed documents, O'Gara Coach Company, M. Hamid's American Express account, and JP Morgan Chase (.5); conferred with M. Yokovich re subpoenas (.1); conferred with representative from JP Morgan Chase re subpoena (.2); sent emails re Union Bank subpoena, O'Gara Coach Company, subpoenaed documents, JP Morgan Chase and documents from M. Hamid's attorney (.6).	1,495.00
				-195.00
3/05/10	VEL	.80	Emails re planning session and prepared list of open items.	600.00
				(4) -600.00
3/05/10	MRP	.20	Drafted email to P. Jacobs regarding call from B. Burgstone (.1); drafted email to V. Lazar regarding meeting with G. Paloian and Seyfarth team (.1).	109.00

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3/08/10	VEL	.20	Emails re B. Bergstone bank subpoena.	150.00
3/08/10	VEL	.30	Reviewed Title Resource Groups subpoena response.	225.00
3/08/10	VEL	.30	Office conference with M. Pinciak re Just Great Seats response and recommendation for G. Paloian re lawsuit.	225.00
3/08/10	MRP	.30	Teleconference with B. Burgstone regarding subpoena (.2); drafted email to V. Lazar regarding conversation with B. Burgstone (.1); drafted email to G. Paloian regarding conversation with B. Burgstone (.1).	163.50
3/08/10	PSJ	2.70	Reviewed email re B. Burgstone (.2); conferred with B. Roche at Seyfarth Shaw re B. Burgstone (.1); emailed M. Pinciak-Madden re B. Burgstone and telephone call to B. Roche (.1); reviewed email re KPMG confidentiality agreement (.1); reviewed email re B. Burgstone and subpoena for his bank records (.1); reviewed email to G. Paloian re M. Pinciak-Madden's telephone call with B. Burgstone (.1); reviewed emails re Putnam Leasing and meeting with Just Great Seats (.1); conferred with representative from Healthy Heart re Canopy bankruptcy (.1); reviewed and sent emails re West Coast Escrow (.3); reviewed email re J. Blackburn (.1); met with M. Pinciak-Madden and attorney from Just Great Seats (.6); met with M. Pinciak-Madden and V. Lazar re Just Great Seats (.3); prepared American Express documents to send to M. Hamid's lawyer (.2); emailed American Express documents to M. Pinciak-Madden (.1); reviewed emails re M. Hamid's American Express account (.1); emailed G. Paloian re IBEW subpoena (.1).	877.50
3/09/10	VEL	2.50	Prepared for and attended planning session with G. Paloian and Seyfarth team.	1,875.00
3/09/10	VEL	.20	Emails with P. Jacobs re Lake Shore production.	150.00
3/09/10	MRP	3.10	Attended strategy meeting at Seyfarth regarding document collection and pursuit of claims on behalf of the estate (2.5); reviewed custodian list prepared by Seyfarth (.1); reviewed outline of discussion items for meeting (.1); reviewed email from P. Jacobs regarding Lakeshore (.1); reviewed letter from K. Small regarding Putnam Leasing (.2); drafted email to P. Jacobs regarding Marquis Jets subpoena (.1).	1,689.50

-97.50

(4)